



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST ALLIS MUNICIPAL WATER UTILITY

Utility Address: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LARRY JANSEN

Title: SENIOR ACCOUNTANT

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8250

Fax Number: (414) 302 - 8321

E-mail Address: ljansen@ci.west-allis.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: HON RICHARD NARLOCK, ALDERMAN

Title: CHAIR

Office Address:

7525 WEST GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 476 - 6215

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM KARMAN**Title:** PARTNER**Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (800) 676 - 0829**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 4/30/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA**Title:** MANAGER OF FINANCE/COMPTROLLER**Office Address:**7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8252**Fax Number:** (414) 302 - 8321**E-mail Address:** gschmid@ci.west-allis.wi.us

Name: MICHAEL PERTMER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**6300 WEST MCGEOCH
WEST ALLIS, WI 53219**Telephone:** (414) 302 - 8832**Fax Number:** (414) 302 - 8889**E-mail Address:** mpertmer@ci.west-allis.wi.us

Name: PAUL ZIEHLER**Title:** CITY ADMINISTRATIVE OFFICER/CLERK/TREASURER**Office Address:**7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8201**Fax Number:** (414) 302 - 8321**E-mail Address:** pziehler@ci.west-allis.wi.us

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:HON LINDA DOBROWSKI, ALDERMAN/VICE-CHAIR
HON KURT KOPPLIN, ALDERMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

HON RICHARD NARLOCK, ALDERMAN/CHAIR

Is sewer service provided by the utility? NO

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,070,538	5,687,199	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,575,533	4,274,712	2
Depreciation Expense (403)	277,069	376,858	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	675,570	674,156	5
Total Operating Expenses	5,528,172	5,325,726	
Net Operating Income	542,366	361,473	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	542,366	361,473	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(17,846)	(8,120)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	786	10
Miscellaneous Nonoperating Income (421)	46,112	0	11
Total Other Income	28,266	(7,334)	
Total Income	570,632	354,139	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	126,037	591	13
Total Miscellaneous Income Deductions	126,037	591	
Income Before Interest Charges	444,595	353,548	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,264	4,043	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	71,002	83,159	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	73,266	87,202	
Net Income	371,329	266,346	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,137,743	1,871,397	20
Balance Transferred from Income (433)	371,329	266,346	21
Miscellaneous Credits to Surplus (434)	7,751,358	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,977	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,257,453	2,137,743	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,070,538		6,070,538	1
Total (Acct. 400):	6,070,538	0	6,070,538	
Operation and Maintenance Expense (401-402):				
Derived	4,575,533		4,575,533	2
Total (Acct. 401-402):	4,575,533	0	4,575,533	
Depreciation Expense (403):				
Derived	277,069		277,069	3
Total (Acct. 403):	277,069	0	277,069	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	675,570		675,570	5
Total (Acct. 408):	675,570	0	675,570	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	542,366	0	542,366	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	(17,846)		(17,846)	8
Total (Acct. 415-416):	(17,846)	0	(17,846)	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		45,454	45,454 12
SCRAP SALES	658	0	658 13
Total (Acct. 421):	658	45,454	46,112
TOTAL OTHER INCOME:	(17,188)	45,454	28,266
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		126,037	126,037 15
NONE	0	0	0 16
Total (Acct. 426):	0	126,037	126,037
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	126,037	126,037
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	2,264		2,264 18
Total (Acct. 428):	2,264	0	2,264
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	71,002		71,002 20
Total (Acct. 430):	71,002	0	71,002
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	73,266	0	73,266
NET INCOME:	451,912	(80,583)	371,329
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,137,743	0	2,137,743 23
Total (Acct. 216):	2,137,743	0	2,137,743
Balance Transferred from Income (433):			
Derived	451,912	(80,583)	371,329 24
Total (Acct. 433):	451,912	(80,583)	371,329
Miscellaneous Credits to Surplus (434):			
ALLOCATION OF CONTRIBUTED CAPITAL	0	7,751,358	7,751,358 25
Total (Acct. 434):	0	7,751,358	7,751,358
Miscellaneous Debits to Surplus--Debit (435):			
OTHER	2,977	0	2,977 26
Total (Acct. 435)--Debit:	2,977	0	2,977
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,586,678	7,670,775	10,257,453

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	826				826	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	18,672				18,672	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	18,672	0	0	0	18,672	
Net income (or loss)	(17,846)	0	0	0	(17,846)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,070,538	0	0	0	6,070,538	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,884				4,884	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,065,654	0	0	0	6,065,654	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	688,495	405,076	1,093,571	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	138,402		138,402	5
Merchandising and jobbing	18,672		18,672	6
Other nonutility expenses			0	7
Water utility plant accounts	28,892		28,892	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	405,076	(405,076)	0	18
All other accounts			0	19
Total Payroll	1,279,537	0	1,279,537	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	25,697,214	25,183,556	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,108,462	8,683,191	2
Net Utility Plant	13,588,752	16,500,365	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,588,752	16,500,365	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,668,493	3,053,167	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	143,454	173,932	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	3,811,947	3,227,099	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,847	13,487	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	14,847	13,487	
Total Assets and Other Debits	17,415,546	19,740,951	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,257,453	2,137,743	28
Total Proprietary Capital	13,067,543	4,947,833	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,591,164	1,846,973	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,591,164	1,846,973	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	257,723	249,902	33
Payables to Municipality (233)	2,375,453	1,735,472	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	17,183	20,158	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	106,480	129,433	41
Total Current and Accrued Liabilities	2,756,839	2,134,965	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	10,811,180	49
Total Liabilities and Other Credits	17,415,546	19,740,951	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	25,183,556	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,821,302	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,824,509	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	51,403				9
Total Utility Plant	25,697,214	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,932,495	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,175,967	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	12,108,462	0	0	0	
Net Utility Plant	13,588,752	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	8,683,191				8,683,191	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	277,069				277,069	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,598				25,598	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & POWER OPI	66,527				66,527	9
Salvage	854				854	10
Other credits (specify):						11
ADJUSTMENT FOR TRANSPORRA	3,256				3,256	12
Total credits	373,304	0	0	0	373,304	13
Debits during year						14
Book cost of plant retired	124,001				124,001	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	124,001	0	0	0	124,001	19
Balance end of year (111.1)	8,932,494	0	0	0	8,932,494	20

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	126,037				126,037	4
Accruals charged other						5
accounts (specify):						6
CHARGED SEWER UTILITY FOR M	22,234				22,234	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	3,059,822				3,059,822	10
Total credits	3,208,093	0	0	0	3,208,093	11
Debits during year						12
Book cost of plant retired	32,125				32,125	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	32,125	0	0	0	32,125	17
Balance end of year (111.2)	3,175,968	0	0	0	3,175,968	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
None	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	143,454	173,932	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>143,454</u>	<u>173,932</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GENERAL OBLIGATION BONDS--1997	119	428	0	1
GENERAL OBLIGATION BONDS--1998	263	428	3,682	2
GENERAL OBLIGATION BONDS--1999	115	428	1,732	3
GENERAL OBLIGATION BONDS--2000	50	428	800	4
GENERAL OBLIGATION BONDS-2001	150	428	2,550	5
GENERAL OBLIGATION BONDS-2002	125	428	2,250	6
GO REFUNDING BONDS-2002 FOR 1993	314	428	0	7
GO REFUNDING BONDS-2002 FOR 1994	73	428	147	8
GO REFUNDING BONDS-2002 FOR 1995	101	428	101	9
GO REFUNDING BONDS-2002 FOR 1996	229	428	686	10
GO REFUNDING BONDS-2003 FOR 1997	725	428	2,899	11
Total			14,847	
Unamortized premium on debt (251)				
NONE				12
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,810,090	1
Changes during year (explain):		
NONE	0	2
Balance end of year	2,810,090	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)					0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	21,333	1
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	368,421	2
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	195,946	3
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	212,500	4
2001 GOB \$300,000	04/01/2001	04/01/2020	4.75%	280,000	5
2002 GO REFUNDING PROMISSORY NOTES \$152,4	03/01/2002	04/01/2006	2.58%	151,229	6
2002 GO REFUNDING PROMISSORY NOTES \$39,11	03/01/2002	04/01/2005	2.58%	25,689	7
2002 GO REFUNDING PROMISSORY NOTES \$40,38	03/01/2002	04/01/2004	2.58%	20,326	8
2002 GO REFUNDING PROMISSORY NOTES \$83,78	03/01/2002	04/01/2003	2.58%	0	9
2002 GOB \$250,000	03/01/2002	04/01/2021	4.71%	241,429	10
2003 GO REFUNDING PROMISSORY NOTES \$74,29	04/01/2003	04/01/2007	2.07%	74,291	11
1996 GO PROMIS NOTES \$500,000 (PARTIAL REFU	02/01/1996	02/01/2003	4.27%	0	12
Total for Account 223				1,591,164	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	675,570	2
Charged electric department expense		3
Charged sewer department expense	26,865	4
Other (explain):		
CAPITAL COSTS	1,889	5
Total Accruals and other credits	704,324	
Taxes paid during year:		
County, state and local taxes	613,556	6
Social Security taxes	84,266	7
PSC Remainder Assessment	6,502	8
Other (explain):		
NONE		9
Total payments and other debits	704,324	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
General Obligation Bonds---3/1/90	0			0	2
General Obligation Bonds--3/1/91	0			0	3
GENERAL OBLIG BONDS-4/1/92 ROUNDING	0			0	4
General Obligation Bonds--4/1/93	0			0	5
General Obligation Bonds--4/1/94	0			0	6
General Obligation Bonds--4/1/95	0			0	7
General Obligation Bonds--2/1/96	885	177	1,062	0	8
General Obligation Bonds--5/1/97	1,423	2,226	3,382	267	9
General Obligation Bonds--1/15/98	4,502	17,195	17,467	4,230	10
General Obligation Bonds--3/1/98	0	0	0	0	11
GENERAL OBLIGATION BONDS--2/23/99	2,266	8,644	8,784	2,126	12
GENERAL OBLIGATION BONDS--4/1/00	2,951	11,344	11,497	2,798	13
GENERAL OBLIGATION BONDS--4/1/01	3,408	13,314	13,421	3,301	14
GENERAL OBLIGATION BONDS--4/1/02	2,841	11,096	11,185	2,752	15
REFUNDING PROMIS NOTES (1993)-4/1/02	388	387	775	0	16
REFUNDING PROMIS NOTES (1994)-4/1/02	212	570	663	119	17
REFUNDING PROMIS NOTES (1995)-4/1/02	226	716	778	164	18
REFUNDING PROMIS NOTES (1996)-4/1/02	1,056	4,205	4,211	1,050	19
REFUNDING PROMIS NOTES (1996) -4-1-03		1,128	752	376	20
Subtotal	20,158	71,002	73,977	17,183	
Other Long-Term Debt (224)					
None	0			0	21
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	22
Subtotal	0	0	0	0	
Total	20,158	71,002	73,977	17,183	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,668,493	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	3,668,493	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
DUE TO GENERAL FUND	176,571 23
LOCAL SEWER REVENUE PAYABLE	429,585 24
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,295,726 25
STORM SEWER REVENUE PAYABLE	473,571 26
Total (Acct. 233):	2,375,453
Other Deferred Credits (253):	
NONE	27
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	14,574,153	0	0	0	14,574,153	1
Materials and Supplies	158,693	0	0	0	158,693	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	8,807,842	0	0	0	8,807,842	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	5,925,004	0	0	0	5,925,004	
Net Operating Income	542,366	0	0	0	542,366	7
Net Operating Income as a percent of						
Average Net Rate Base	9.15%	N/A	N/A	N/A	9.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Significant acquisitions of 2003 include the purchase of a Dump Truck for Approximately \$30,000. They also replaced two water pump motors for a cost of approximately \$53,000. Additional information found on shedule W-19 and in the Depreciation Schedules.

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

Refunding Promissory Notes were issued on 4/1/03 to refund General Obligation Promissory Notes from an issue in 1997(partial refunding) The refunding notes were issued to take advantage of interest savings due to a decrease in interest rates.

6. Formal proceedings with the Public Service Commission.

Requested Rate Case File. Nothing filed with Public Service Commission to date.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,811,180	0	0	0	0	10,811,180	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
ALLOCATION OF CONTRIBUTED CAPITAL PER PSC ORDER	10,811,180					10,811,180	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,884,205	5,512,568	1
Total Sales of Water	5,884,205	5,512,568	
Other Operating Revenues			
Forfeited Discounts (470)	36,908	33,775	2
Miscellaneous Service Revenues (471)	26,633	19,934	3
Rents from Water Property (472)	76,527	73,514	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	46,265	47,408	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	186,333	174,631	
Total Operating Revenues	6,070,538	5,687,199	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,318,983	2,225,354	8
Pumping Expenses (620-633)	166,612	137,013	9
Water Treatment Expenses (640-652)	30,649	27,363	10
Transmission and Distribution Expenses (660-678)	1,126,749	1,155,494	11
Customer Accounts Expenses (901-905)	106,224	113,285	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	826,316	616,203	14
Total Operation and Maintenance Expenses	4,575,533	4,274,712	
Other Operating Expenses			
Depreciation Expense (403)	277,069	376,858	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	675,570	674,156	17
Total Other Operating Expenses	952,639	1,051,014	
Total Operating Expenses	5,528,172	5,325,726	
NET OPERATING INCOME	542,366	361,473	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,377	1,148,136	2,950,514	4
Commercial	2,027	638,303	1,217,061	5
Industrial	82	320,467	453,205	6
Total Metered Sales to General Customers (461)	19,486	2,106,906	4,620,780	
Private Fire Protection Service (462)	244		50,841	7
Public Fire Protection Service (463)	19,562		956,991	8
Other Sales to Public Authorities (464)	81	172,786	255,593	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	39,373	2,279,692	5,884,205	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	956,991	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	956,991	
Forfeited Discounts (470):		
Customer late payment charges	36,908	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	36,908	
Miscellaneous Service Revenues (471):		
HYDRANT SERVICE CHARGES	23,119	7
MISC METER CHARGES	3,514	8
Total Miscellaneous Service Revenues (471)	26,633	
Rents from Water Property (472):		
WATER TOWER REVENUE (LEASES)	76,527	9
Total Rents from Water Property (472)	76,527	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	46,265	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	46,265	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	2,318,983	2,225,354	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	2,318,983	2,225,354	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	77,553	63,364	17
Pumping Labor and Expenses (624)	36,495	36,439	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	52,564	37,210	25
Total Pumping Expenses	166,612	137,013	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	4,176	2,250	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	26,473	25,113	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	30,649	27,363	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	130,687	139,301	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	32,892	29,123	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	27,055	15,746	39
Rents (666)	31,111	22,375	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	272	388	42
Maintenance of Distribution Reservoirs and Standpipes (672)	7,009	5,415	43
Maintenance of Transmission and Distribution Mains (673)	420,176	355,037	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	269,163	367,489	46
Maintenance of Meters (676)	6,789	28,568	47
Maintenance of Hydrants (677)	199,751	190,139	48
Maintenance of Miscellaneous Plant (678)	1,844	1,913	49
Total Transmission and Distribution Expenses	1,126,749	1,155,494	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	38,077	37,995	51
Customer Records and Collection Expenses (903)	63,263	66,638	52
Uncollectible Accounts (904)	4,884	8,652	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	106,224	113,285	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,780	5,550	56
Office Supplies and Expenses (921)	20,975	22,349	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	48,742	73,571	59
Property Insurance (924)	11,583	7,327	60
Injuries and Damages (925)	91,010	7,484	61
Employee Pensions and Benefits (926)	595,418	448,740	62
Regulatory Commission Expenses (928)	639	321	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	10,928	12,556	65
Rents (931)	5,143	2,489	66
Maintenance of General Plant (932)	36,098	35,816	67
Total Administrative and General Expenses	826,316	616,203	
Total Operation and Maintenance Expenses	4,575,533	4,274,712	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		613,556	613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		21,158	19,208	2
Net property tax equivalent		592,398	594,348	
Social Security		76,670	74,649	3
PSC Remainder Assessment		6,502	5,159	4
Other (specify): NONE			0	5
Total tax expense		675,570	674,156	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214500				3
County tax rate	mills		6.480300				4
Local tax rate	mills		10.562500				5
School tax rate	mills		8.877400				6
Voc. school tax rate	mills		2.118300				7
Other tax rate - Local	mills		1.702800				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.955800				10
Less: state credit	mills		1.354800				11
Net tax rate	mills		28.601000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.562500				14
Combined School Tax Rate	mills		10.995700				15
Other Tax Rate - Local	mills		1.702800				16
Total Local & School Tax	mills		23.261000				17
Total Tax Rate	mills		29.955800				18
Ratio of Local and School Tax to Total	dec.		0.776511				19
Total tax net of state credit	mills		28.601000				20
Net Local and School Tax Rate	mills		22.208983				21
Utility Plant, Jan. 1	\$	25,183,556	25,183,556				22
Materials & Supplies	\$	173,932	173,932				23
Subtotal	\$	25,357,488	25,357,488				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	25,333,488	25,333,488				26
Assessment Ratio	dec.		0.932200				27
Assessed Value	\$	23,615,878	23,615,878				28
Net Local & School Rate	mills		22.208983				29
Tax Equiv. Computed for Current Year	\$	524,485	524,485				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	613,556					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	685,490	53,603	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	929,613	53,603	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,590	2,999	23
Total Water Treatment Plant	9,590	2,999	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			139,592	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	139,592	
PUMPING PLANT				
Land and Land Rights (320)			7,990	12
Structures and Improvements (321)			236,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	26,333		712,760	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	26,333	0	956,883	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,589	23
Total Water Treatment Plant	0	0	12,589	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,243,898	0	26
Transmission and Distribution Mains (343)	12,542,355	247,371	27
Fire Mains (344)	0		28
Services (345)	2,881,305	26,833	29
Meters (346)	1,844,856	93,399	30
Hydrants (348)	3,249,783	107,596	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	22,812,197	475,199	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	114,862		34
Office Furniture and Equipment (391)	18,710	861	35
Computer Equipment (391.1)	123,687	15,136	36
Transportation Equipment (392)	507,618	66,990	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	63,977	3,510	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	201,306		41
Communication Equipment (397)	189,221		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	27,812		44
Other Tangible Property (399)	0		45
Total General Plant	1,247,193	86,497	
Total utility plant in service directly assignable	25,138,185	618,298	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	25,138,185	618,298	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			2,243,898	26
Transmission and Distribution Mains (343)	3,061	(8,878,659)	3,908,006	27
Fire Mains (344)			0	28
Services (345)		(886,136)	2,022,002	29
Meters (346)	25,980	(895,857)	1,016,418	30
Hydrants (348)	13,007	(150,528)	3,193,844	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	42,048	(10,811,180)	12,434,168	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			114,862	34
Office Furniture and Equipment (391)			19,571	35
Computer Equipment (391.1)			138,823	36
Transportation Equipment (392)	55,620		518,988	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			67,487	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			201,306	41
Communication Equipment (397)			189,221	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			27,812	44
Other Tangible Property (399)			0	45
Total General Plant	55,620	0	1,278,070	
Total utility plant in service directly assignable	124,001	(10,811,180)	14,821,302	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	124,001	(10,811,180)	14,821,302	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		33,882	29
Meters (346)		11,572	30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	45,454	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	45,454	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	45,454	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,968	8,878,659	8,871,691 27
Fire Mains (344)			0 28
Services (345)		886,136	920,018 29
Meters (346)	24,525	895,857	882,904 30
Hydrants (348)	632	150,528	149,896 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	32,125	10,811,180	10,824,509
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	32,125	10,811,180	10,824,509
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,125	10,811,180	10,824,509

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	82,430	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	82,430		3,769	
PUMPING PLANT				
Structures and Improvements (321)	135,628	2.43%	5,738	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	504,774	4.42%	30,901	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	640,402		36,639	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	5,992	6.00%	665	17
Total Water Treatment Plant	5,992		665	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	657,590	1.86%	41,736	19
Transmission and Distribution Mains (343)	2,803,291	0.93%	35,208	20
Fire Mains (344)	0			21
Services (345)	2,297,296	2.09%	41,979	22
Meters (346)	684,816	5.00%	49,136	23
Hydrants (348)	784,085	1.59%	50,030	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					86,199	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	86,199	
321					141,366	8
322					0	9
323					0	10
324					0	11
325	26,333			(1)	509,341	12
326					0	13
327					0	14
328					0	15
	26,333	0	0	(1)	650,707	
331					0	16
332					6,657	17
	0	0	0	0	6,657	
341					0	18
342					699,326	19
343	3,061				2,835,438	20
344					0	21
345				2	2,339,277	22
346	25,980		854		708,826	23
348	13,007				821,108	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	7,227,078		218,089	
GENERAL PLANT				
Structures and Improvements (390)	35,514	2.27%	2,607	26
Office Furniture and Equipment (391)	18,710	5.88%	860	27
Computer Equipment (391.1)	121,132	25.00%	17,691	28
Transportation Equipment (392)	256,665	8.72%	46,130	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	63,977	5.88%	3,510	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	101,184	7.09%	20,397	33
Communication Equipment (397)	115,255	9.09%	17,200	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	14,852	5.88%	1,635	36
Other Tangible Property (399)	0			37
Total General Plant	727,289		110,030	
Total accum. prov. directly assignable	8,683,191		369,192	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	8,683,191		369,192	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>42,048</u>	<u>0</u>	<u>854</u>	<u>2</u>	<u>7,403,975</u>	
390					38,121	26
391				1	19,571	27
391.1					138,823	28
392	55,620			3,256	250,431	29
393					0	30
394					67,487	31
395					0	32
396					121,581	33
397					132,455	34
397.1					0	35
398				1	16,488	36
399					0	37
	<u>55,620</u>	<u>0</u>	<u>0</u>	<u>3,258</u>	<u>784,957</u>	
	<u>124,001</u>	<u>0</u>	<u>854</u>	<u>3,259</u>	<u>8,932,495</u>	
					0	38
	<u>124,001</u>	<u>0</u>	<u>854</u>	<u>3,259</u>	<u>8,932,495</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	82,539	20
Fire Mains (344)				21
Services (345)		2.05%	18,874	22
Meters (346)		4.97%	44,469	23
Hydrants (348)		1.59%	2,388	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	6,968			1,984,433	2,060,004	20
344					0	21
345				706,527	725,401	22
346	24,525			332,544	352,488	23
348	632			36,318	38,074	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>148,270</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>148,270</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>148,270</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	32,125	0	0	3,059,822	3,175,967
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	32,125	0	0	3,059,822	3,175,967
					0 38
	32,125	0	0	3,059,822	3,175,967

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	219,875			219,875	1
February	187,544			187,544	2
March	200,889			200,889	3
April	194,959			194,959	4
May	198,929			198,929	5
June	238,651			238,651	6
July	240,880			240,880	7
August	243,334			243,334	8
September	247,792			247,792	9
October	192,648			192,648	10
November	168,326			168,326	11
December	203,732			203,732	12
Total annual pumpage	2,537,559	0	0	2,537,559	
Less: Water sold				2,279,692	13
Volume pumped but not sold				257,867	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				34,924	16
Volume related to equipment/system malfunction				2,397	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				37,321	19
Volume pumped but unaccounted for				220,546	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: N/A					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				10,144	23
Date of maximum: 9/7/2003					24
Cause of maximum: High Usage Day					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,032	26
Date of minimum: 10/4/2003					27
Total KWH used for pumping for the year				1,070,128	28
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					29
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	NONE	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	MODEL 8000--84TH ST	MODEL 8000--84TH ST	64663--96TH ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	US MOTORS	9
Year Installed	1977	1977	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH ST	64663--96TH ST	L 1150--BYPASS @ 96TH ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	US	AC	22
Year Installed	2003	1998	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	250	150	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	116TH & ROGERS TANK	84TH & NATIONAL TANK	6TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1967	1993	1960	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	154	128	0	9
				10
Total capacity in gallons (actual)	1,500,000	1,500,000	4,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?			N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	493,699	1,745	1,735	0	493,709
M	D	8.000	305,863	609	609	0	305,863
M	D	10.000	6,229	0	0	0	6,229
M	D	12.000	198,085	1,217	0	0	199,302
M	D	16.000	57,822	0	0	0	57,822
M	T	16.000	4,462	0	0	0	4,462
A	T	24.000	1,216	0	0	0	1,216
M	T	24.000	15,875	0	0	0	15,875
A	T	30.000	10,652	0	0	0	10,652
Total Within Municipality			1,093,903	3,571	2,344	0	1,095,130
M	T	30.000	5,865	0	0	0	5,865
Total Outside of Municipality			5,865	0	0	0	5,865
Total Utility			1,099,768	3,571	2,344	0	1,100,995

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,736	0	0	(5)	6,731	22	1
M	0.750	7,025	0	0	(26)	6,999		2
L	1.000	0	1		(1)	0		3
M	1.000	4,028	36	0	(11)	4,053	3	4
L	1.250	1	0	0	0	1		5
M	1.250	305	0	0	0	305		6
M	1.500	375	8	0	0	383	3	7
L	1.500	5	0	0	0	5		8
L	2.000	24	0	0	0	24		9
M	2.000	474	1	0	(1)	474	2	10
M	3.000	68	0	0	(1)	67	2	11
M	4.000	101	0	0	0	101	2	12
M	6.000	206	6	0	0	212		13
M	8.000	182	0	0	0	182		14
M	10.000	1	0	0	0	1		15
M	12.000	14	0	0	0	14		16
Total Utility		19,545	52	0	(45)	19,552	34	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,856	1,513	1,239	0	18,130	1,583	1
0.750	1,049	59	30	(14)	1,064	0	2
1.000	403	10	14	0	399	26	3
1.250	29	0	1	0	28	0	4
1.500	260	13	4	0	269	4	5
2.000	129	1	0	0	130	68	6
3.000	57	0	0	0	57	32	7
4.000	31	0	0	0	31	29	8
6.000	15	0	0	0	15	14	9
8.000	1	0	0	0	1	1	10
Total:	19,830	1,596	1,288	(14)	20,124	1,757	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	17,004	797	21	8	0	300	18,130	1
0.750	528	526	0	0	0	10	1,064	2
1.000	24	333	12	16	0	14	399	3
1.250	1	26	1	0	0	0	28	4
1.500	0	227	18	13	0	11	269	5
2.000	0	90	19	17	3	1	130	6
3.000	0	39	3	15	0	0	57	7
4.000	0	9	15	7	0	0	31	8
6.000	0	4	3	8	0	0	15	9
8.000	0	0	1	0	0	0	1	10
Total:	17,557	2,051	93	84	3	336	20,124	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,610	30	19		2,621	2
Total Fire Hydrants	2,610	30	19	0	2,621	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 950

Number of distribution system valves end of year: 5,080

Number of distribution valves operated during year: 555

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

"Maintenance and Transmission of Mains" increased approximately 15.5% from 2002. This increase can be attributed to an increase in the number of water main breaks that occurred in 2003, 55 in 2002, 107 in 2003.

"Maintenance of Meters" decreased by approximately 76%. This can be accounted for by the Water Utility changing it's replacement policy from every 10 years to every 20 years.

"Outside Services Employed" decreased by over 33%. This was because of an GIS Water Main Mapping project mostly completed in year 2002.

"Injuries and Damage" increased by over \$80,000. this is because of 1 significant claim covered under the protection of HIPPA.

"Maintenance of Pumping Equipment" increased by approximately 41% and was related to the repair of 1 leaking pump and reconditioning a second pump.

"Employee Pensions and Benefits" increased by approximately 33% due in part to a significant increase in Health Insurance rates and a change in policy on how to allocate differences between Premiums collected and the self-funded claims paid out. Allocations were not charged in prior years.

"Maintenance of Services" Decreased by Approximately 27% as a Sidewalk Project scheduled to start in 2003 was not started until 2004. The sidewalk projects are biannual projects and increase service maintenance.

"Fuel or Power Purchased for PUMPING" increased by almost 22%. This increase was affect by an increase in usage and increases in charges from the Energy supplier, transmission surcharges and an increase in fuel cost adjustment.

Overall Water Operations and Maintenance increased by approximately \$300,000 or 7.037%, well within acceptable standards.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments were made to reclassify contributed plant per PSC order.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustment were made to reclassify contributed plant per PSC order.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The accumulated depreciation balance exceeds the plant balance due to the process of allocating contributed plant under the PSC order.

WATER OPERATING SECTION FOOTNOTES

Sources of Water Supply - Statistics (Page W-16)

General footnotes

Water sold is less than total annual pumpage. Unaccounted for water within acceptable limits.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The majority of mains added during the year were financed by the utility cash on hand. Contributed mains represent amounts charged to property owners for the cost of extensions.

Water Services (Page W-22)

General footnotes

New services are primarily financed by private owners using Schedule Cz-1. A total of 52 new services was installed by private owners totaling \$26,833. Fees are based on rates determined each year to reflect actual cost of time and materials necessary for the new service installation.

Explain all reported Adjustments.

Normal operations throughout the year discover minor discrepancies in the record keeping. They are corrected during the year.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions during the year were financed by utility cash on hand. Services contributed represent additions that were paid by property owners.

Meters (Page W-23)

Explain all reported adjustments.

Normal operations throughout the year discover minor discrepancies in the record keeping. They are corrected during the year.
